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BOOK REVIEWS.

FRANCIS GOERTNER, *Editor-in-Charge.*

A TREATISE ON THE POWER OF TAXATION, STATE AND FEDERAL, IN THE UNITED STATES. By FREDERICK N. JUDSON. 2nd edition. St. Louis: F. N. THOMAS LAW BOOK CO. 1917. pp. xxx, 1144.

The present pressing demand for new types of taxation to meet new needs makes this work most opportune. With the ever increasing number and variety of taxes, both state and federal, the average individual, whether lawyer, teacher or business man must find himself in need of a handy volume which will unravel the tangle for him. This Mr. Judson has done, though it must be noted that he deals entirely with the constitutional aspects of the question and makes no pretence at solving the underlying economic problems.

The author proceeds on a historical basis and through court decisions develops the law of the present day dealing with the powers, restrictions, relations, and inter-relations of the state and federal tax systems. In this respect the work is rather a collection of leading cases than an analytic or philosophic treatment of the subject, the author being content to present the law as it is without attempting any exposition of what it ought to be. Consequently, the result leans more towards an encyclopædia than a text book, without the completeness of the former type of work. This very characteristic of the book, however, is perhaps its most pleasing feature. For it lends itself to a comprehensive view of the extremely complicated question of taxation and provides an excellent general knowledge of the subject and a good starting point for the busy practitioner. As might be expected, the footnotes are not extensive, but the manner in which the court decisions are mingled with the text obviates any loss from want of footnotes and adds much to the very easy style of the author.

The appendix contains concise statements of the tax laws of the several states and furnishes not only a valuable panorama of these but also provides at a glance the main features in each individual state. The Federal Income Tax Law, with amendments included in brackets, and the War Revenue Act of 1917 will also be found in this portion of the book. These last features provide a valuable asset to the man who has only limited library facilities or who wishes to acquaint himself with the more vital aspects of taxation in a short space of time.

Clarence M. Tappen.

ROMAN LAW IN THE MODERN WORLD. By CHARLES P. SHERMAN. Boston: BOSTON BOOK CO. 1917. 3 vols., Vol. I, pp. xxvii, 413; Vol. II, pp. xxxii, 496; Vol. III, pp. vii, 315.

In a field which has attracted the great scholars of all nations a new treatise must contain some valuable and original features in order to justify its publication. The author of these volumes has in many ways satisfied this high standard and has produced a work which will be useful and authoritative. He is not so much concerned with the abstract principles of Roman law as he is with the history

of its descent into the modern world both as a whole and as regards specific rules of law. The development of Roman law and its reception by the nations of today occupy the first volume. The author has treated the latter subject country by country, a method which while simplifying the task of the writer, fails to give sufficient emphasis to the similarity of political, economic, and social conditions of the fourteenth and subsequent centuries which led to the revival of Roman law in Western Europe. Certainly the Bologna Revival gave the initial impetus to this movement; but if the conditions in other countries had not been favorable, if the earlier customary law had not been in a decadent condition, only a partial adoption of Roman law might have taken place, as was actually the case in England, where the customary law had at that time already developed into a national law. The author's treatment of the influence of the earlier systems of law on Roman law is interesting. So also is his account of the Roman law school, and his argument for the codification of American law.

The second volume is not so much a manual of Roman law as a comparison of specific rules of Roman law and the corresponding rules of Anglo-American, French, Spanish, German, and other modern legal systems. Without at all minimizing our debt to Rome, it would seem that a mere identity of principles would not inexorably prove a historical connection, but rather that since the object of law is justice, all systems tend to reach similar concrete rules of law. But all systems of law are rigid, though not in the same way, and it is in this sense of enabling the English courts to overcome the rigidity of the common law that Roman law has been of the greatest service.

The author has the unusual qualifications of having been at the same time an experienced teacher of this subject and a law librarian. Hence it is not surprising to find an entire volume devoted to a bibliography of Roman Law, with the materials for further study, both primary sources and modern references, arranged in sections corresponding to the sections of the History and the Manual. A comprehensive index completes a work which well deserves whatever favor may be accorded to it by the profession.

BOOKS RECEIVED.

CASES ON FUTURE INTERESTS. By ALBERT M. KALES. St. Paul: WEST PUBLISHING Co. 1917. pp. xxvi, 1456.

INTRODUCTION TO JURISTIC PSYCHOLOGY. By PRANDODH CHANDRA BOSE. Calcutta: THACKER, SPINKS & Co. 1917. pp. 423.

APPELLATE JURISDICTION AND PROCEDURE. By ELIJAH N. ZOLINE. New York: CLARK BOARDMAN Co. 1917. pp. lx, 570.